



Hugh McDonald  
SECRETARY OF COMMERCE

Alan McClain  
INSURANCE COMMISSIONER,  
ARKANSAS INSURANCE  
DEPARTMENT

March 6, 2023

**BULLETIN NO. 1-2023**

**TO: ALL LICENSED DOMESTIC INSURERS, DOMESTIC HEALTH MAINTENANCE ORGANIZATIONS (HMOs), DOMESTIC HOSPITAL AND MEDICAL SERVICE CORPORATIONS, DOMESTIC TITLE INSURERS, AND OTHER DOMESTIC INSURING ENTITIES REPORTING TO THE INSURANCE COMMISSIONER, INSURER TRADE ASSOCIATIONS, NATIONAL ASSOCIATION OF INSURANCE COMMISSIONERS, AND OTHER INTERESTED PARTIES**

**FROM: ARKANSAS INSURANCE DEPARTMENT**

**SUBJECT: NOTIFICATION PURSUANT TO ARK. CODE ANN. § 23-63-613 OF PUBLICATION OF NAIC ACCOUNTING PRACTICES AND PROCEDURES MANUAL ("APPM") AS OF MARCH, 2023**


The Arkansas Insurance Department is sending you this Bulletin as notification of the Commissioner's intent to adopt the amendments, revisions, or modifications to the ACCOUNTING PRACTICES AND PROCEDURES MANUAL AS OF MARCH, 2022, published by the National Association of Insurance Commissioners ("NAIC").

This notice is required by Ark. Code Ann. § 23-63-613 to allow the Commissioner to specify that domestic insurers and other domestic reporting entities shall use the most recent 2022 edition of the APPM, no sooner than eight (8) months after distribution of the required statutory notice.

*Therefore, please be advised that the **effective date** for the prescribed use of the ACCOUNTING PRACTICES AND PROCEDURES MANUAL AS OF MARCH, 2023 for Arkansas domestic reporting entities shall be for the Annual Statement as of December 31, 2023, to be filed with this Department on or before **March 1, 2024**.*

You may place your orders with the NAIC Insurance Products and Services Division by contacting that Division at (816) 783-8300, [www.naic.org/store\\_home.htm](http://www.naic.org/store_home.htm) or e-mail at [prodserv@naic.org](mailto:prodserv@naic.org).

This Bulletin replaces all previous Bulletins annually published regarding use of the Accounting Practices and Procedures Manual. Questions concerning this Bulletin should be directed to Mel A. Anderson, Deputy Commissioner - Finance Division, at (501) 371-2665 or via e-mail to [mel.anderson@arkansas.gov](mailto:mel.anderson@arkansas.gov).

  
ALAN McCLAIN  
INSURANCE COMMISSIONER  
STATE OF ARKANSAS

3/7/2023  
DATE